

House Bill 1197 (AS PASSED HOUSE AND SENATE)

By: Representative Lane of the 167<sup>th</sup>

A BILL TO BE ENTITLED

AN ACT

1 To provide for a homestead exemption from City of Darien ad valorem taxes for municipal  
2 purposes in an amount equal to the amount by which the current year assessed value of a  
3 homestead exceeds the base year assessed value of such homestead; to provide for  
4 definitions; to specify the terms and conditions of the exemption and the procedures relating  
5 thereto; to provide for a referendum, effective dates, and automatic repeal; to repeal  
6 conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 (a) As used in this Act, the term:

10 (1) "Ad valorem taxes for municipal purposes" means all municipal ad valorem taxes for  
11 municipal purposes levied by, for, or on behalf of the City of Darien, including, but not  
12 limited to, ad valorem taxes to pay interest on and to retire municipal bonded  
13 indebtedness.

14 (2) "Base year" means the taxable year immediately preceding the taxable year in which  
15 the exemption under this Act is first granted to the most recent owner of such homestead.

16 (3) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of  
17 the O.C.G.A., as amended.

18 (b) Each resident of the City of Darien is granted an exemption on that person's homestead  
19 from City of Darien ad valorem taxes for municipal purposes in an amount equal to the  
20 amount by which the current year assessed value of that homestead exceeds the base year  
21 assessed value of that homestead. This exemption shall not apply to taxes assessed on  
22 improvements to the homestead or additional land that is added to the homestead after  
23 January 1 of the base year. If any real property is added to or removed from the homestead,  
24 the base year assessed value shall be adjusted to reflect such addition or removal and the

1 exemption shall be recalculated accordingly. The value of that property in excess of such  
2 exempted amount shall remain subject to taxation.

3 (c) A person shall not receive the homestead exemption granted by subsection (b) of this  
4 section unless the person or person's agent files an application with the governing authority  
5 of the City of Darien, or the designee thereof, giving such information relative to receiving  
6 such exemption as will enable the governing authority of the City of Darien, or the designee  
7 thereof, to make a determination regarding the initial and continuing eligibility of such owner  
8 for such exemption. The governing authority of the City of Darien, or the designee thereof,  
9 shall provide application forms for this purpose.

10 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of  
11 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year  
12 as long as the owner occupies the residence as a homestead. After a person has filed the  
13 proper application as provided in subsection (c) of this section, it shall not be necessary to  
14 make application thereafter for any year and the exemption shall continue to be allowed to  
15 such person. It shall be the duty of any person granted the homestead exemption under  
16 subsection (b) of this section to notify the governing authority of the City of Darien, or the  
17 designee thereof, in the event that person for any reason becomes ineligible for that  
18 exemption.

19 (e) The exemption granted by subsection (b) of this section shall not apply to or affect state  
20 ad valorem taxes, county ad valorem taxes for county purposes, or county or independent  
21 school district ad valorem taxes for educational purposes. The homestead exemption granted  
22 by subsection (b) of this section shall be in addition to and not in lieu of any other homestead  
23 exemption applicable to municipal ad valorem taxes for municipal purposes.

24 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years  
25 beginning on or after January 1, 2007.

## 26 **SECTION 2.**

27 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the municipal  
28 election superintendent of the City of Darien shall call and conduct an election as provided  
29 in this section for the purpose of submitting this Act to the electors of the City of Darien for  
30 approval or rejection. The municipal election superintendent shall conduct that election on  
31 the date of the state-wide general election in 2006, and shall issue the call and conduct that  
32 election as provided by general law. The municipal election superintendent shall cause the  
33 date and purpose of the election to be published once a week for two weeks immediately  
34 preceding the date thereof in the official organ of McIntosh County. The ballot shall have  
35 written or printed thereon the words:

1     "( ) YES    Shall the Act be approved which provides a homestead exemption from City  
2                   of Darien ad valorem taxes for municipal purposes in an amount equal to  
3     ( ) NO    the amount by which the current year assessed value of a homestead exceeds  
4                   the base year assessed value of such homestead?"

5   All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
6   to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
7   such question are for approval of the Act, Section 1 of this Act shall become of full force and  
8   effect on January 1, 2007. If the Act is not so approved or if the election is not conducted  
9   as provided in this section, Section 1 of this Act shall not become effective and this Act shall  
10  be automatically repealed on the first day of January immediately following that election  
11  date. The expense of such election shall be borne by the City of Darien. It shall be the  
12  municipal election superintendent's duty to certify the result thereof to the Secretary of State.

### 13                                   **SECTION 3.**

14  Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon  
15  its approval by the Governor or upon its becoming law without such approval.

### 16                                   **SECTION 4.**

17  All laws and parts of laws in conflict with this Act are repealed.